



Trustees' Financial Summary

FY2015-16

Submit ID: 1223-81837969

15 Flathead County

1223 West Glacier Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Monica Young **Phone #:** (406) 888-5312

(Signature)

(Date)

Chair, Board of Trustees: Casey Heupel

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
210	Interest/Local	LOCAL		
211	MT Fish Wildlife & Parks	LOCAL		
335	Title I, Part A, Improving Basic Programs	FEDERAL	1512233115	84.010A
336	Title I, Part A, Improving Basic Programs	FEDERAL	1512233116	84.010A
365	State OTO Indian Education for All	STATE		state
524	Cub Camp/Local	LOCAL		
565	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A142736	84.358A
566	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A152736	84.358A
786	IDEA Part B (Trans from Coop)	FEDERAL	1596957716allo	84.027A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,974.50	3,152.47		945.37
02	Taxes Receivable - Real and Personal (120-149)	3,596.39	688.69		
03	Taxes Receivable - Protested (150-159)	39.88	7.61		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,395.75		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	56,610.77	6,244.52		945.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,636.27	696.30		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	27,710.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25,264.50	5,548.22		945.37
52	TOTAL FUND BALANCE/EQUITY	52,974.50	5,548.22		945.37
53	TOTAL LIABILITIES AND FUND BALANCE	56,610.77	6,244.52		945.37



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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		(2,477.94)	4,028.18	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		(2,477.94)	4,028.18	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		(2,477.94)	4,028.18	
52 TOTAL FUND BALANCE/EQUITY		(2,477.94)	4,028.18	
53 TOTAL LIABILITIES AND FUND BALANCE		(2,477.94)	4,028.18	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1.58	9.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1.58	9.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1.58	9.03
52	TOTAL FUND BALANCE/EQUITY			1.58	9.03
53	TOTAL LIABILITIES AND FUND BALANCE			1.58	9.03

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			30,935.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			30,935.84	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			30,935.84	
52	TOTAL FUND BALANCE/EQUITY			30,935.84	
53	TOTAL LIABILITIES AND FUND BALANCE			30,935.84	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,146.32	12.35		
02	Taxes Receivable - Real and Personal (120-149)	192.91			0.76
03	Taxes Receivable - Protested (150-159)	2.14			0.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,341.37	12.35		0.77
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	195.05			0.77
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,146.32	12.35		
52	TOTAL FUND BALANCE/EQUITY	4,146.32	12.35		
53	TOTAL LIABILITIES AND FUND BALANCE	4,341.37	12.35		0.77

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	6.62	(100.63)		
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	6.62	(100.63)		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	6.62	(100.63)		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	6.62	(100.63)		
53 TOTAL LIABILITIES AND FUND BALANCE	6.62	(100.63)		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			5,741.17	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			5,741.17	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			5,741.17	
52 TOTAL FUND BALANCE/EQUITY			5,741.17	
53 TOTAL LIABILITIES AND FUND BALANCE			5,741.17	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,076.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		6,076.15		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		6,076.15		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		6,076.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		6,076.15		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	138,977.33	172,057.33
1112	District Levy - Personal Property	751.59	1,456.73
1113	District Levy - Heavy Motor Vehicles	48.43	516.78
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	537.78	115.27
1190	Penalties and Interest on Taxes	428.39	326.65
1510	Interest Earnings	204.47	330.69
3110	Direct State Aid	129,908.21	191,857.32
3111	Quality Educator	13,689.00	15,565.00
3113	Indian Education For All	979.20	1,315.44
3115	State Spec Ed Allowable Cost Pymt to Districts	7,308.00	9,525.60
3116	Data For Achievement	720.00	1,260.00
3118	Natural Resource Development	925.75	1,939.74
3444	State School Block Grant	26,262.04	26,262.04
3446	SB96 Block Grant Reimbursement	667.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		321,407.64	422,528.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	168,596.16	201,843.91	
			2XX Personal Services - Employee Benefits	1,183.76	1,556.69	
			3XX Purchased Professional and Technical Services	2,310.64	108.00	
			4XX Purchased Property Services	673.19	638.68	
			5XX Other Purchased Services	7,197.80	3,575.45	
			6XX Supplies and Materials	19,308.15	39,962.82	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	1,862.50	0.00	
			2XX Personal Services - Employee Benefits	13.08	0.00	
			3XX Purchased Professional and Technical Services	640.00	0.00	
			6XX Supplies and Materials	0.00	150.00	
		23XX	Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,191.36	710.00	
			5XX Other Purchased Services	125.00	930.64	
			6XX Supplies and Materials	0.00	100.00	
			810 Dues and Fees	0.00	624.36	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	21,929.92	26,444.92	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	153.98	203.95
			5XX Other Purchased Services	3,630.32	3,384.29
			6XX Supplies and Materials	159.45	539.75
		25XX Support Services - Business			
			1XX Personal Services - Salaries	32,279.33	32,905.60
			2XX Personal Services - Employee Benefits	226.64	253.78
			3XX Purchased Professional and Technical Services	11,596.58	13,371.82
			5XX Other Purchased Services	1,665.94	2,365.05
			6XX Supplies and Materials	1,224.33	646.25
			810 Dues and Fees	75.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	5,216.65	7,284.72
			2XX Personal Services - Employee Benefits	36.63	56.18
			3XX Purchased Professional and Technical Services	821.51	1,474.80
			4XX Purchased Property Services	11,740.11	32,215.07
			5XX Other Purchased Services	6,200.00	0.00
			6XX Supplies and Materials	6,139.25	12,321.01
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,630.00	18,900.00
			2XX Personal Services - Employee Benefits	11.44	145.76
			5XX Other Purchased Services	6.69	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	8,936.25	0.00
			2XX Personal Services - Employee Benefits	62.74	0.00
			5XX Other Purchased Services	2,155.10	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	803.88	881.50
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	100.00
			5XX Other Purchased Services	23.25	935.84
			6XX Supplies and Materials	799.97	0.00
			8XX Other Expenditures	0.00	252.00
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	18,776.89
			3XX Purchased Professional and Technical Services	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>320,626.60</u>	<u>423,959.73</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					31,083.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					422,528.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					423,959.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	27,710.00	Less Last Year	4,388.18	(4b)	23,321.82	
					23,321.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,974.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,910.20	33,058.47
	1112 District Levy - Personal Property	169.34	312.14
	1113 District Levy - Heavy Motor Vehicles	10.68	98.75
	1190 Penalties and Interest on Taxes	110.85	64.84
	1420 Trans Fees from Other Schl Dists Within State	23,016.11	14,966.05
	1510 Interest Earnings	46.66	37.11
	2220 County On-Schedule Trans Reimb	23,243.32	22,915.72
	3210 State On-Schedule Trans Reimb	23,243.32	22,915.72
	3444 State School Block Grant	2,303.99	2,303.99
	3446 SB96 Block Grant Reimbursement	149.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,203.95	96,672.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	19,035.72	20,293.28
			5XX Other Purchased Services	71,839.19	71,487.00
			6XX Supplies and Materials	9,789.93	5,472.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,664.84	97,252.92

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	6,128.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,672.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	97,252.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,548.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		3.52	0.93
	1623 Milk Sales		3,291.87	3,455.96
	4550 Federal Child Nutrition		610.21	688.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			3,905.60	4,145.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	4,172.11	3,404.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,172.11	3,404.17

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					204.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,145.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,404.17	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					945.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.62	1.19
	2240 County Retirement Distribution	31,784.33	55,978.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,799.95</u>	<u>55,980.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		29,385.82	35,294.21
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		306.49	0.00
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		3,608.70	4,230.57
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		5,311.76	5,264.13
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		858.43	1,165.39
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		3,132.45	3,246.45
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		268.23	3,023.56
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		3,307.78	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>46,179.66</u>	<u>52,224.31</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						-6,233.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,980.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,224.31 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-2,477.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
210	Interest/Local	
	1510 Interest Earnings	24.52
336	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	6,714.00
524	Cub Camp/Local	
	1945 Fees - Users/Resale of Supplies	3,662.75
565	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,795.42
566	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,963.30
786	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	881.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,041.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
211	MT Fish Wildlife & Parks				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		742.59
			211 Subtotal		742.59
336	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,917.40
			2XX Personal Services - Employee Benefits		1,010.66
			3XX Purchased Professional and Technical Services		525.94
			5XX Other Purchased Services		260.00
			336 Subtotal		6,714.00
365	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		326.00
			5XX Other Purchased Services		307.53
			365 Subtotal		633.53



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
524	Cub Camp/Local				
	840	Custody and Child Care Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		1,306.15
			6XX Supplies and Materials		495.18
			524 Subtotal		1,801.33
565	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,290.36
			2XX Personal Services - Employee Benefits		406.06
			6XX Supplies and Materials		1,099.00
			565 Subtotal		3,795.42
566	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,406.58
			2XX Personal Services - Employee Benefits		1,556.72
			566 Subtotal		10,963.30
786	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		21XX	Support Services - Students		
			6XX Supplies and Materials		881.50
			786 Subtotal		881.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					25,531.67

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					3,518.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,041.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,531.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,028.18	(5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
210 Interest/Local	24.52	0.00	24.52
211 MT Fish Wildlife & Parks	0.00	742.59	-742.59
336 Title I, Part A, Improving Basic Programs	6,714.00	6,714.00	0.00
365 State OTO Indian Education for All	0.00	633.53	-633.53
524 Cub Camp/Local	3,662.75	1,801.33	1,861.42
565 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,795.42	3,795.42	0.00
566 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,963.30	10,963.30	0.00
786 IDEA Part B (Trans from Coop)	881.50	881.50	0.00
Total	26,041.49	25,531.67	509.82



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.01	0.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.01</u>	<u>0.04</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					8.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 26
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	59.36	108.42	
	4820 Federal Impact Aid - Title VIII	34,343.61	22,261.56	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,402.97	22,369.98	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	9,980.06	0.00
			3XX Purchased Professional and Technical Services	1,664.64	0.00
			6XX Supplies and Materials	102.17	0.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	3,912.00	0.00
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	0.00	879.96
	280 Special Education - Local and State				
	21XX Support Services - Students				
			1XX Personal Services - Salaries	11,165.00	0.00
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials	0.00	1,656.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,823.87	2,536.90

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					11,102.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,369.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,536.90 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,935.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,360.90	9,169.40
	1112 District Levy - Personal Property	51.01	93.80
	1113 District Levy - Heavy Motor Vehicles	3.26	27.67
	1190 Penalties and Interest on Taxes	27.28	14.88
	1510 Interest Earnings	1.22	3.25
	3281 State Technology Aid	301.47	384.75
	3445 State Combined Fund School Block Grant	291.31	291.31
	3447 SB96 Combined Block Grant Reimbursement	46.36	0.00
	9710 Residual Equity Transfers In	0.00	1,341.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,082.81	11,326.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		9,933.40	7,012.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,933.40	7,012.99

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	-167.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,326.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,012.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,146.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.05	0.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.05</u>	<u>0.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					12.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12.35 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	115.32	40.47	
	1112 District Levy - Personal Property	0.53	0.00	
	1190 Penalties and Interest on Taxes	7.33	0.16	
	1510 Interest Earnings	6.01	3.93	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129.19	44.56	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50
PRC	Program	Function	Object	2015 Value 2016 Value
	999 Undistributed			
		9999 Undistributed		
			971 Residual Equity Transfers Out	0.00 1,341.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00 1,341.41

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				1,296.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				44.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,341.41 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>0.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					6.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6.25</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	1,988.44	0.00
			6XX Supplies and Materials	712.22	0.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	106.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,700.66</u>	<u>106.88</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	6.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-100.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.83	44.52
	1700 Student Extracurricular Activity Receipts	14,990.73	17,293.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,029.56</u>	<u>17,337.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	16,130.42	16,787.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,130.42</u>	<u>16,787.33</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	5,190.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,337.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,787.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,741.17	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	18,900.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	135,021.91	169,079.69
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,947.85	24,740.20
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	38.00	104.68
XX	XXX	26XX	41X Energy Utility Services	6,330.93	5,529.17
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,525.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,525.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,175.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,716.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,927.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,900.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	145.76	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	881.50	0.00	0.00	0.00	0.00
Totals			19,927.26	0.00	0.00	0.00	0.00

19,927.26

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	35,516.00	0.00	0.00	0.00	35,516.00
Land Improvements	21,430.35	0.00	0.00	0.00	21,430.35
Buildings	748,544.48	0.00	11,810.00	0.00	760,354.48
Machinery and Equipment	18,543.13	0.00	0.00	0.00	18,543.13
Totals at Historical Cost	824,033.96	0.00	11,810.00	0.00	835,843.96
Depreciation					
Improvement Accum	5,927.80	0.00	814.35	0.00	6,742.15
Building Accum	358,140.96	2,121.79	16,452.27	0.00	376,715.02
Machinery and Equipment Accum	12,592.75	0.00	837.20	0.00	13,429.95
Total Accumulated Depreciation	376,661.51	2,121.79	18,103.82	0.00	396,887.12
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	447,372.45	-2,121.79	-6,293.82	0.00	438,956.84

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	837.20	0.00	0.00
Unallocated	17,266.62	0.00	0.00
Total Depreciation for FY2016	18,103.82	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	20,008.46	0.00	0.00	958.94	19,049.52	0.00	19,049.52
Total Governmental Activity							
Non-bond Long-Term Liabilities	20,008.46	0.00	0.00	958.94	19,049.52	0.00	19,049.52

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	43,527.72	14,852.93	0.00	58,380.65
Net Pension - TRS	229,386.00	80,536.00	0.00	309,922.00